

PROPOSED RESOLUTION

RES. W-4971
DWA/RSK/BMD/PTL/ds4

AGENDA ID #12698
ITEM #7
(Rev. 2) 3/12/2014 10:30 A.M.

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

DIVISION OF WATER AND AUDITS
Water and Sewer Advisory Branch

RESOLUTION W-4971
March 13, 2014

RESOLUTION

(RES. W-4971) TAHOE PARK WATER COMPANY.
ORDER AUTHORIZING A RATE BASE OFFSET REVENUE
INCREASE, PRODUCING AN INCREASE IN GROSS
ANNUAL REVENUE OF \$78,772, OR 18.67%, FOR VARIOUS
WATER SYSTEM IMPROVEMENTS.

SUMMARY

Tahoe Park Water Company (TPWC) filed Advice Letter (AL) 55 on December 27, 2012, seeking a rate base offset of \$318,916 for water system improvements, which would correspondingly result in an increase of annual revenue in the amount of \$78,772, or 20.4%, over 2011 rates. On September 10, 2013, TPWC updated its filing to include additional information based on its 2012 annual report.

This Resolution grants the requested \$318,916 in plant improvements resulting in an increase in gross annual revenue of \$78,772 or 18.67% over current rates. This increase will not result in a rate of return greater than the last authorized general rate case for TPWC.

BACKGROUND

TPWC is a Class C water company and presently provides service to approximately 543 customers in the service area of Tahoe Park, located approximately 2 miles south of Tahoe City in Placer County.

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TPWC requests authority under General Order (G.O.) 96-B, Water Industry Rules 7.3.3 (8), and Section 454 of the Public Utilities Code to increase its rates by \$78,772, or 20.4%. On September 10, 2013, TPWC updated its filing to include additional information based on its 2012 annual report. As a result, the rate increase request stayed the same at \$78,772, but the resulting percentage increase decreased to 18.67%.

The utility's last general rate increase, Resolution (Res.) W-4628, dated May 24, 2007, authorized an increase of \$145,925, or 70.6%, with a 13.00% return on rate base. The present rates became effective on December 20, 2013 by approval of AL 56, which authorized a Consumer Price Index-Urban increase of \$7,054, or 1.7%.

NOTICE AND PROTESTS

AL 55 was served in accordance with G.O. 96-B on December 29, 2012. Four protest letters were received, most expressing concerns about the rate increase.

DISCUSSION

The Division of Water and Audits (Division) reviewed the documentation associated with the plant improvements, including invoices supporting the expenditures. The Division confirmed that: (1) the requested cost recovery associated with the plant additions does not exceed the authorized rate of return (see Appendix A); and (2) these plant additions have been completed and are currently used and useful.

A field inspection conducted by Division staff on August 29, 2013 verified that the following plant additions were prudent investments and are used and useful. The major construction of these projects was done by TAPCO Construction Company, a licensed contractor in good standing in the Tahoe City community. The Division reviewed the invoices and found the expenses are reasonable.

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The \$318,916 in allowed plant additions are summarized below:

1. Tahoe Park Services 2008-2010 (new or replaced service lines)	\$ 41,605
2. Washoe Reliability (well pump, SCADA system, electrical gear, misc.)	\$ 72,535
3. Leota Way Line (line replacement)	\$ 17,957
4. Elizabeth Dr. Line & Booster (replaced service line and booster)	\$ 64,777
5. Vanderbeek Extension (new service line)	\$ 92,791
6. Dumke Extension (new service line)	\$ 1,585
7. Billing Software (customer billing)	\$ 1,666
8. Tahoe Park Services 2011 (new or replaced service lines)	\$ 14,518
9. Tahoe Park Services 2012 (new or replaced service lines)	\$ 11,482
<hr/>	
Total Plant Additions	\$ 318,916

Item 1, Tahoe Park Services 2008-2010, refers to the replacement of existing and the installation of new water service lines and appurtenances. Materials include service pipelines, valves, meters, valve and meter boxes, fittings, and pavement restoration.

In 2008, TPWC replaced four leaking service lines located at 355 Fountain Avenue, 640 Olympic Drive, 644 Olympic Drive, and 1400 West Lake Blvd., and installed one new service line at 1609 Pine Avenue. TPWC also replaced a leaking fire hydrant bonnet at 1785 West Lake Blvd. The cost in 2008 was approximately \$28,019.

In 2009, TPWC replaced one 2" broken meter and box at William Kent Campground. Several miscellaneous service valves and boxes were also replaced. The cost in 2009 was approximately \$2,141.

In 2010, TPWC installed one new service line and meter at 890 West Lake Blvd. to replace an old and undersized one. Also, six meters were purchased and installed at various locations. The cost in 2010 was approximately \$11,445.

The total cost for this item was \$41,605.

Item 2, Washoe Reliability, refers to various upgrades to the main Tahoe Park water supply well and booster pump station at 1759 Washoe Way, which substantially increased the reliability of the water supply in the Tahoe Park Main system.

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TPWC replaced the existing 50 HP well pump and motor, which had failed due to overheating, with a 60 HP well pump and motor, together with a new motor starter and control panel.

TPWC installed a Supervisory Control and Data Acquisition (SCADA) control system and installed a well pump submonitor to protect the well pump motor from electrical failure. The unreliable altitude valve switches were replaced with pressure transducers for well and booster pump control. Also, included were cabinets, sink, and counter for the pump station, a new secure exterior door, and a bear-proof garbage bin as required by Placer County.

The project was completed over three years 2008, 2009, and 2010, at a total cost of \$72,535.

Item 3, Leota Way Line, refers to replacement of an existing old and leak-prone section of water main on Leota Way in the Tahoe Park Skyland-Nielsen system with a new water main, including reconnections to adjoining service lines. Several leaks had been repaired in this particular section in recent years.

TPWC replaced 120 feet of 4" steel pipeline installed in 1955 with 120 feet of 6-inch PVC pipeline between 460 and 470 Leota Way.

The total cost was \$17,957.

Item 4, Elizabeth Line Dr. and Booster, refers to replacement of an existing old and leak-prone section of water main on Elizabeth Drive in the Tahoe Park Skyland-Nielsen system with new water main, including reconnections to adjoining service lines. Several leaks had been repaired in this particular section in recent years.

TPWC replaced a worn-out and leaking booster pump at the Skyland Booster pump station and replaced 300 feet of 4" steel pipeline installed in 1955 with 300 feet of 6-inch PVC pipeline between 385 and 475 Elizabeth Drive. TPWC also replaced the booster pump No. 2 at the 324 Elizabeth Drive Skyland Booster pump station.

The total cost was \$64,777.

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Item 5, Vanderbeek Extension, refers to replacement of an existing old and undersized water main with a new water main, including service reconnections and new hydrants, plus an extension of the water main to serve a new customer, which was funded by customer contribution.

TPWC installed a new 6-inch PVC water main to replace an old 1½-inch and 2-inch steel water main along the following route: from 1695 Tahoe Park Avenue north to Cedar Crest Avenue; along Cedar Crest Avenue east to Sequoia Avenue; then extended south along Sequoia Avenue to 1640 Sequoia Avenue to serve a new customer Vanderbeek. TPWC installed three hydrants, one on Tahoe Park Avenue, one on Cedar Crest Avenue, and one on Sequoia Avenue. Service lines to all existing customers adjacent to the new line were reconnected and the old main was abandoned.

The total cost was \$113,791. The new customer Vanderbeek contributed \$21,000; hence, the net cost was \$92,791.

Item 6, Dumke Extension, refers to replacement of an existing undersized water service line with a new water service line. This project includes three service connections, one of which is to a vacant parcel, and two new hydrants to serve two customers with multiple lots and to comply with the requirements of the North Tahoe Fire Protection District (NTFPD) for approval of one customer's (Dumke) house addition. The replacement line was constructed and funded entirely by customers, was not a contribution to TPWC, and remains a private fire line. TPWC installed and funded a new 6-inch water main approximately 600 feet for the required new private fire line per NTFPD's requirement, and provided construction inspection of the new private fire line.

The total cost was \$1,585.

Item 7, Billing Software, refers to upgrading the existing billing software which TPWC uses to record customer water usage (meter readings) and prepare customer bills. The billing software upgrade TPWC purchased in 2010 was the first upgrade of the original software purchased in 1996. The original program was capitalized over a useful life of 15 years. The new program is expected to have a useful life of at least 7 years. The software provides for meter readings, late notices, shutoff notices, and invoicing.

The total cost was \$1,666.

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Item 8, Tahoe Park Services 2011, refers to replacement of existing and installation of new water service lines and appurtenances. Since January 2011, all new construction including rebuilds requires fire suppression sprinkler systems which in turn require dedicated fire service lines.

In 2011, TPWC replaced two existing old and undersized service lines at 1040 West Lake Blvd., one being the domestic line and one a separate irrigation line, which were replaced with a larger domestic line and meter and a large fire service line, respectively. TPWC also replaced several service valves in both Tahoe Park Main and Skyland-Nielsen systems. In addition, TPWC replaced one main line valve in Skyland-Nielsen system.

The total cost in 2011 was \$14,518.

Item 9, Tahoe Park Services 2012, refers to replacement of existing and installation of new water service lines and appurtenances.

In 2012, TPWC replaced two existing old and undersized service lines, one at 360 Leota Way, and one at 335 Lake Avenue. The one at 335 Lake Avenue involved two new lines, one for fire sprinkler service for a rebuilt house. TPWC also replaced several service valves in both Tahoe Park Main and Skyland-Nielsen systems.

The total cost in 2012 was \$11,482.

The new rate base is shown in Appendix A.

COMPLIANCE

TPWC has no outstanding compliance orders. The utility has been filing annual reports as required.

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COMMENTS

Public Utilities Code Section 311(g) (1) provides that resolutions generally must be served on all parties and subject to at least 30 days public review and comment prior to a vote of the Commission.

Accordingly, this proposed resolution was mailed to the utility and protestants, and made available for public comment on January 27, 2014.

One comment letter was filed by customer Mr. Rockwell on January 30, 2014 regarding the proposed resolution with the following questions and comments:

1. When was the Washoe well pump replaced and where did water come from during this process?

Division's Response: The Washoe well pump was replaced in November 2009. The replacement was completed within seven hours and the water was supplied from storage during this process.

2. How is the proposed increase of nearly 19% reasonable?

Division's Response: The Division reviewed the documentation associated with the plant improvements including invoices supporting the expenditures. The Division confirmed that the requested cost recovery associated with the plant additions does not exceed the authorized rate of return (see Appendix A). Therefore, the Division's recommendation of 18.67% is reasonable.

3. Have the compliance orders from 2007 been met?

Division's Response: The Division confirmed that the utility complied with the orders authorized by Res. W-4628 dated May 24, 2007.

4. In Appendix A, there are big jumps in some of the costs from 2011 to 2012.

Division's Response: Appendix A lists the 2007 expenses adopted by Res. W-4628, the recorded 2012 expenses, and there are no 2011 expenses. TPWC does not seek any increase in the adopted expenses. TPWC seeks only an increase for recovery on capital improvements.

5. Mr. Rockwell questioned the classification of capital expense as plant rather than as maintenance.

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Division's Response: Res. W-4628 adopted allowances for recurring operation and maintenance expenses including materials, labor, office supplies, transportation, contract work, etc. Capital expense on new service line or replacing old water main, pump, motor, hydrant, and other plant items are plant investment and are not maintenance.

In setting rates in this resolution, we have balanced the financial requirements of TPWC with the rate concerns expressed by its customers.

FINDINGS

1. Tahoe Park Water Company (Tahoe Park) filed Advice Letter 55 on December 27, 2012, based on the 2011 annual report information.
2. On September 10, 2013, Tahoe Park filed additional information based on the 2012 annual report.
3. Tahoe Park is a Class C water company and presently provides service to approximately 543 customers in the service area of Tahoe Park, located approximately 2 miles south of Tahoe City in Placer County.
4. Tahoe Park's last general rate increase Resolution W-4628, dated May 24, 2007, authorized an increase of \$145,925 or 70.6%, with a 13.00% return on rate base.
5. The present rates became effective on December 20, 2013 by approval of Advice Letter (AL) 56, which authorized a Consumer Price Index-Urban increase of \$7,054 or 1.7%.
6. AL 55 was served in accordance with General Order (G.O.) 96-B on December 29, 2012.
7. Four protest letters were received expressing concerns about the rate increase.
8. A field inspection conducted by the Division of Water and Audits' (Division) staff on August 29, 2013, verified that the plant additions were prudent investments, have been completed, and are currently used and useful.

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9. Division reviewed the documentation associated with the plant improvements including invoices supporting the expenditures and found the expenses reasonable.
10. Division confirmed that the requested cost recovery associated with the plant additions does not exceed the authorized rate of return (see Appendix A).
11. The difference in Division's and Tahoe Park's calculations of the revenue increase percentage is because Division used the recorded 2012 annual report information while Tahoe Park used the recorded 2011 annual report information.
12. The requested rate base increase of \$318,916 and the resulting annual revenue requirement increase of \$78,722, or 18.67%, are reasonable and should be adopted.
13. This draft resolution was mailed to the utility and protestants and made available for public comment on January 27, 2014.
14. One comment letter was filed on the draft resolution with five questions.
15. The Division reviewed and addressed each of the five questions in the comments section of this draft resolution.
16. The Division's recommended Summary of Earnings (Appendix A) is reasonable and should be adopted.
17. The rates recommended by the Division (Appendix B) are reasonable and should be adopted.

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THEREFORE, IT IS ORDERED THAT:

1. Tahoe Park Water Company is authorized to increase its rate base by \$318,916 resulting in an increase in gross annual revenue of \$78,772, or 18.67%, over present rates which became effective on December 20, 2013 by approval of Advice Letter 56.
2. Tahoe Park Water Company is authorized to file a supplemental advice letter incorporating the revised rate schedules attached to this resolution as Appendix B, and to concurrently cancel its presently effective Schedules: No. 1A, Annual Metered Service; No. 1B, Annual Metered Service; No. 2RA-TP, Annual Residential Flat Rate Service; No. 2RA-Sky, Annual Residential Flat Rate Service; and No. 4, Private Fire Protection Service. The effective date of the revised schedules shall be five days after the date of filing.
3. This resolution is effective today.

I certify that the foregoing resolution was duly introduced, passed, and adopted at a conference of the Public Utilities Commission of the State of California held on March 13, 2014; the following Commissioners voting favorably thereon:

PAUL CLANON
Executive Director

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APPENDIX A

TAHOE PARK WATER COMPANY SUMMARY OF EARNINGS TEST YEAR 2013

	Adopted Res. W-4628 5/24/2007	Actual 2012	CPI -U Increases 2011 & 2012	Division Recommended Ratebase Offset	Earnings Test at Division Recommended Rates
OPERATING REVENUES:					
Flat Rates	\$288,599	\$347,126	\$15,732	\$64,491	\$427,349
Metered Rates	60,641	55,482	2,475	13,551	71,508
Other Water Revenue	3,265	1,081	77	730	1,888
TOTAL OPERATING REVENUES	352,505	403,689	18,284	78,772	500,745
OPERATING EXPENSES					
Purchased Power	33,485	33,485			33,485
Other Volume Related Expenses	1,846	88			88
Employee Labor	22,770	29,089			29,089
Materials	9,224	6,660			6,660
Contract Work	5,314	10,178			10,178
Transportation Expense	5,637	23,490			23,490
Other Plant Maintenance	1,117	1,415			1,415
Office Salaries	3,116	0			0
Management Salaries	19,960	30,000			30,000
Employee Pension and Benefits	4,149	15,376			15,376
Uncollectibles	1,107	0			0
Office Service and Rentals	0	8,145			8,145
Office Supplies and Expenses	4,436	15,603			15,603
Professional Services	16,000	34,037			34,037
Insurance	3,618	5,285			5,285
Regulatory Commission Expense	5,430	3,426		179	3,605
General Expenses	2,714	13,510			13,510
SUBTOTAL	139,923	229,787			229,966
Depreciation	26,204	46,729		3,463	50,192
Taxes Other than Income	13,974	17,668		2,371	20,039
State and Federal Income Taxes	59,784	32,296		31,073	72,278
TOTAL DEDUCTIONS	239,885	326,480		37,086	372,475
NET REVENUE	112,620	77,209		41,686	128,270
RATE BASE					
Average Plant	1,320,588	2,725,971		318,916	3,044,887
Average Accumulated Depreciation	209,738	427,532			427,532
NET PLANT	1,110,850	2,298,439		318,916	2,617,355
Less Advances	58,750	42,475			42,475
Less Contributions	209,107	650,123			650,123
Plus Materials	10,000	10,000			10,000
Plus Working Cash	13,310	13,310			13,310
RATE BASE	866,303	1,629,151		318,916	1,948,067
RATE OF RETURN (ROR)	13.00%	4.74%			6.59%

(END OF APPENDIX A)

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APPENDIX B PAGE 1/5 TAHOE PARK WATER COMPANY

Schedule No. 1A

ANNUAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service furnished on an annual basis.

TERRITORY

The unincorporated areas including Tahoe Park, Miramar Heights, and Tahoe Sierra Estates Subdivision, and vicinity, located adjacent to State Highway 89 approximately 1 to 2 miles south of the community of Tahoe City, Placer County.

RATES

<u>Quantity Rate</u>	<u>Per Meter Per Year</u>	
All water, per 100 cu. ft.	\$1.33	(I)
<u>Service Charge</u>	<u>Per Meter Per Year</u>	
For 5/ 8 x 3/4-inch meter	\$216.58	(I)
For 3/4-inch meter	\$324.89	
For 1-inch meter	\$541.49	
For 1 1/2-inch meter	\$1,083.01	
For 2-inch meter	\$1,732.06	
For 3-inch meter	\$3,248.45	(I)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

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TAHOE PARK WATER COMPANY

Schedule No. 1B

ANNUAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service furnished on an annual basis.

TERRITORY

The unincorporated areas including the Skyland and Nielsen subdivisions, and vicinity, located adjacent to Highway 89 approximately 2 to 3 miles south of the community of Tahoe City, Placer County.

RATES

<u>Quantity Rate</u>	<u>Per Meter Per Year</u>	
All water, per 100 cu. ft.	\$1.33	(I)
<u>Service Charge</u>	<u>Per Meter Per Year</u>	
For 5/ 8 x 3/4-inch meter	\$338.40	(I)
For 3/4-inch meter	\$446.70	
For 1-inch meter	\$663.29	
For 1 1/2-inch meter	\$1,204.80	
For 2-inch meter	\$1,853.85	
For 3-inch meter	\$3,244.56	(I)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

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TAHOE PARK WATER COMPANY

Schedule No. 2RA – TP

ANNUAL RESIDENTIAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate residential water service furnished on an annual basis.

TERRITORY

The unincorporated areas including Tahoe Park, Miramar Heights, and Tahoe Sierra Estates Subdivision, and vicinity, located adjacent to State Highway 89 approximately 1 to 2 miles south of the community of Tahoe City, Placer County.

RATES

Per Service Connection Per Year

For a single-family residential unit or small business served by a 3/ 4-inch or smaller service connection, including premises	\$751.38	(I)
For each additional single-family residential unit or small business establishment on the same premises and served from the same 3/ 4-inch or smaller diameter service connection.	\$601.13	(I)
For 1-inch diameter flat rate service	\$1,277.38	(I)

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TAHOE PARK WATER COMPANY

Schedule No. 2RA – Sky

ANNUAL RESIDENTIAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate residential water service furnished on an annual basis.

TERRITORY

The unincorporated areas including the Skyland and Nielsen Subdivision, and vicinity, located adjacent to State Highway 89 approximately 2 to 3 miles south of the community of Tahoe City, Placer County.

RATES

Per Service Connection Per Year

Base Charge Pumping Adder

For a single-family residential unit or small business served by a 3/ 4-inch or smaller service connection, including premises	\$751.38	\$121.81	(I)
For each additional single-family residential unit or small business establishment on the same premises and served from the same 3/ 4-inch or smaller diameter service connection.	\$601.13	\$97.43	(I)
For 1-inch diameter flat rate service	\$1,277.38	\$213.52	(I)

Note: The pumping zone adder is an explicit part of the flat rate charge to reflect different pumping requirements in each of the service territories.

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TAHOE PARK WATER COMPANY

Schedule No. 4

PRIVATE FIRE PROTECTION SERVICE

APPLICABILITY

Applicable to all water service furnished to private fire systems and to private fire hydrants.

TERRITORY

The unincorporated areas including Tahoe Park, Miramar Heights and Tahoe Sierra Estates Subdivision, and vicinity, located adjacent to State Highway 89 approximately 1 to 2 miles south of the community of Tahoe City, Placer County.

RATES

Per Service Per Year

For each inch of diameter of service connection

\$300.84

(I)

SPECIAL CONDITIONS

1. The customer will pay, without refund, the entire cost of the private fire facilities.
2. The private fire service facilities shall be installed by the utility or under the utility's direction and shall be the sole property of the applicant but subject to the control of the utility, with the right to alter, repair, replace, and the right to remove upon discontinuance of service.
3. The minimum diameter for the private fire service connection will be 4 inches. The maximum diameter shall not be larger than the diameter of the water main to which the private fire service facilities are connected.
4. If a water main of adequate size is not available adjacent to the premises to be served, then a new main from the nearest existing main of adequate size will be installed by the utility at the cost of the customer. Such cost shall not be subject to refund.

(END OF APPENDIX B)

CERTIFICATE OF SERVICE

I certify that I have by either electronic mail or postal mail, this day, served a true copy of Proposed Resolution No. W-4971 on all parties in these filings or their attorneys as shown on the attached lists.

Dated January 27, 2014 at San Francisco, California.

/s/ DANIEL SONG

Daniel Song

Parties should notify the Division of Water and Audits, Fourth Floor, California Public Utilities Commission, 505 Van Ness Avenue, San Francisco, CA 94102, of any change of address to ensure that they continue to receive documents. You must indicate the Resolution number on which your name appears.

TAHOE PARK WATER CO.

ADVICE LETTER 55

SERVICE LIST

Timberland Water Company

Attn: John Ballard
PO Box 7573
Tahoe City, CA 96145

William Berrien

3686 Mt. Diablo Blvd., #5
Lafayette, CA 94549

Placer Co. Environmental Health

PO Box 909
Tahoe City, CA 96145

Gerald Rockwell

grockwell436@gmail.com
PO Box 1431
Tahoe City, CA 96145

Placer County Public Works

1091 County Center Dr., Ste. 220
Auburn, CA 95603

Douglas Regalia

392 Paraiso Drive
Danville, CA 94526

Tahoe City PUD

PO Box 5249
Tahoe City, CA 96145

Tahoe Swiss Village Utility

PO Box 102
Homewood, CA 96141